RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

OLGA L. TOBIN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
202-307-6322 (v)
202-514-6866 (f)
Olga.L.Tobin@usdoj.gov
Counsel for the United States

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,)	
)	Case No.
Plaintiff,)	
)	
v.)	
)	
STEVEN L. WEINER)	
589 WESTWOOD AVE.)	
LONG BRANCH, NJ 07740, and)	
)	
MARGERY WEINER)	
589 WESTWOOD AVE.)	
LONG BRANCH, NJ 07740,)	
)	
Defendants.)	
)	

COMPLAINT

The Plaintiff, the United States of America, at the request of the Chief Counsel of

the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the

direction of the Attorney General of the United States, brings this action to collect the

unpaid federal income taxes, penalties, and interest assessed against Steven and

Margery Weiner for the 2006-2008 and 2010-2016 tax years.

JURISDICTION & VENUE

1.   Jurisdiction is conferred upon the district court by virtue of 28 U.S.C.

§§ 1331, 1340 and 1345 and 26 U.S.C. § 7402.

2.   Venue is proper in this district under 28 U.S.C. §§ 1391(b) and 1396

because the federal tax liabilities at issue accrued in and Defendants are residents of

Monmouth County, NJ, which is located in this judicial district.

PARTIES

3.   The Plaintiff is the United States of America.

4.   Defendants Steven L. Weiner and Margery Weiner reside in Monmouth

County, NJ, within the jurisdiction of this Court.

COUNT I - ASSESSMENTS AGAINST STEVEN AND MARGERY WEINER

5.   The allegations of paragraphs 1 through 4, inclusive, are re-alleged and

incorporated by reference in this count as though fully set forth herein.

6.   A delegate of the Secretary of the Treasury of the United States properly

and timely assessed federal income taxes, penalties, and statutory interest against

Defendants Steven and Margery Weiner for the tax periods, on the dates and in the

amounts set forth below:

//

Tax Period Ending	Assessment Date	Assessment	Assessed Penalties	Assessed Interest	Total Due as of Nov. 19, 2018
12/31/2006	02/04/2008	$114,371	$24,696.36	$7,424.36	$156,526.25
12/31/2007	09/15/2008	$195,166	$10,750.93	$4,385.33	$226,651.98
12/31/2008	07/06/2009	$85,548	$3689.45	$711.13	$142,887.40
12/31/2010	05/30/2011	$165,791	$2,948.68	$634.17	$204,855.86
12/31/2011	05/28/2012	$58,963	$1,249.20	$171.91	$75,744.76
12/31/2012	11/18/2013	$97,282	$2,552.07	$1,022.77	$86,219.69
12/31/2013	11/17/2014 07/11/2016	$89,766 $2,261	$4,618.21 $452.20	$1,433.24	$122,536.57
12/31/2014	08/24/2015 07/11/2016	$43,654 $11,193	$1,075.66 $270.80	$280.01	$53,376.35
12/31/2015	11/21/2016	$78,894	$2,107.69	$1,125.54	$63,706.98
12/31/2016	11/20/2017	$77,628	$3,252.5	$1262.13	$65,178.59

7.   Notices and demands for payment of the tax assessments described in paragraph 6 were given to Defendants Steven and Margery Weiner, but they failed to fully pay the assessed amounts.

8.   Statutory additions to tax have accrued and will continue to accrue on the unpaid balance of the federal tax liabilities set forth in paragraph 6, above.

9.   As of November 19, 2018, the balance owed on the unpaid federal income tax liabilities described in paragraph 6, above, including accrued but unassessed interest and penalties, will be $1,197,684.43. Statutory additions to tax and interest will continue to accrue thereafter according to law until paid in full.

10.   The United States is entitled to judgment for the liability identified in paragraph 9 above.

WHEREFORE, Plaintiff, the United States of America, prays as follows:

A.   that the Court order and adjudge that Defendants Steven and Margery Weiner will be indebted to the United States in the amount of $1,197,684.43, as of November 19, 2018 plus penalties, interest, and statutory additions that will accrue from that date according to law until paid for federal income tax, penalties, and interest relating to the 2006-2008 and 2010-2016 tax years; and

D.   that the Court award such other and further relief as may be deemed just and proper under the circumstances.

Date: November 9, 2018

                                        RICHARD E. ZUCKERMAN
                                        Principal Deputy Assistant Attorney General

                                        s/ Olga L. Tobin_____
                                        OLGA L. TOBIN
                                        Trial Attorney, Tax Division
                                        U.S. Department of Justice
                                        Post Office Box 227
                                        Washington, D.C. 20044
                                        Telephone: (202) 307-6322
                                        Fax: (202) 514-6866
                                        olga.l.tobin@usdoj.gov
                                        Counsel for the United States

OF COUNSEL:
J. Andrew Ruymann
Assistant U.S. Attorney
District of New Jersey

DESIGNATION OF AGENT FOR SERVICE UNDER LOCAL CIVIL RULE 101.1(f)

In accordance with Local Civil Rule 101.1(f), the undersigned hereby designates

the United States Attorney for the District of New Jersey to receive service of all notices

or papers in this action at the following address:

United States Attorney's Office
District of New Jersey
402 East State Street, Room 430
Trenton, NJ 08608

                                        Respectfully submitted,

                                        RICHARD E. ZUCKERMAN
                                        Principal Deputy Assistant Attorney
                                        General

                                        s/ Olga L. Tobin_____
                                        OLGA L. TOBIN
                                        Trial Attorney, Tax Division
                                        U.S. Department of Justice
                                        Post Office Box 227
                                        Washington, D.C. 20044
                                        Telephone: (202) 307-6322
                                        Fax: (202) 514-6866
                                        olga.l.tobin@usdoj.gov
                                        Counsel for the United States

OF COUNSEL:
J. Andrew Ruymann
Assistant U.S. Attorney
District of New Jersey

JS 44   (Rev. 06/17)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. *(SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)*

I. (a) PLAINTIFFS

United States of America

DEFENDANTS

Steven and Margery Weiner

(b) County of Residence of First Listed Plaintiff
(EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant   Monmouth
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

(c) Attorneys *(Firm Name, Address, and Telephone Number)*
Olga L. Tobin, U.S. Dept. of Justice, PO Box 227, Ben Franklin Station, Washington DC 20044, Olga.L.Tobin@usdoj.gov, (202) 307 - 6322

Attorneys *(If Known)*

II. BASIS OF JURISDICTION *(Place an "X" in One Box Only)*

- [X] 1   U.S. Government Plaintiff
- [ ] 2   U.S. Government Defendant
- [ ] 3   Federal Question   *(U.S. Government Not a Party)*
- [ ] 4   Diversity   *(Indicate Citizenship of Parties in Item III)*

III. CITIZENSHIP OF PRINCIPAL PARTIES *(Place an "X" in One Box for Plaintiff*
(For Diversity Cases Only)   *and One Box for Defendant)*

	PTF	DEF		PTF	DEF
Citizen of This State	[ ] 1	[ ] 1	Incorporated *or* Principal Place of Business In This State	[ ] 4	[ ] 4
Citizen of Another State	[ ] 2	[ ] 2	Incorporated *and* Principal Place of Business In Another State	[ ] 5	[ ] 5
Citizen or Subject of a Foreign Country	[ ] 3	[ ] 3	Foreign Nation	[ ] 6	[ ] 6

IV. NATURE OF SUIT *(Place an "X" in One Box Only)*

Click here for: Nature of Suit Code Descriptions.

CONTRACT	TORTS		FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
[ ] 110 Insurance	**PERSONAL INJURY**	**PERSONAL INJURY**	[ ] 625 Drug Related Seizure of Property 21 USC 881	[ ] 422 Appeal 28 USC 158	[ ] 375 False Claims Act
[ ] 120 Marine	[ ] 310 Airplane	[ ] 365 Personal Injury - Product Liability	[ ] 690 Other	[ ] 423 Withdrawal 28 USC 157	[ ] 376 Qui Tam (31 USC 3729(a))
[ ] 130 Miller Act	[ ] 315 Airplane Product Liability	[ ] 367 Health Care/			[ ] 400 State Reapportionment
[ ] 140 Negotiable Instrument	[ ] 320 Assault, Libel & Slander	Pharmaceutical Personal Injury		**PROPERTY RIGHTS**	[ ] 410 Antitrust
[ ] 150 Recovery of Overpayment & Enforcement of Judgment	[ ] 330 Federal Employers' Liability	Product Liability		[ ] 820 Copyrights	[ ] 430 Banks and Banking
[ ] 151 Medicare Act	[ ] 340 Marine	[ ] 368 Asbestos Personal Injury Product Liability		[ ] 830 Patent	[ ] 450 Commerce
[ ] 152 Recovery of Defaulted Student Loans (Excludes Veterans)	[ ] 345 Marine Product Liability	**PERSONAL PROPERTY**		[ ] 835 Patent - Abbreviated New Drug Application	[ ] 460 Deportation
[ ] 153 Recovery of Overpayment of Veteran's Benefits	[ ] 350 Motor Vehicle	[ ] 370 Other Fraud	**LABOR**	[ ] 840 Trademark	[ ] 470 Racketeer Influenced and Corrupt Organizations
[ ] 160 Stockholders' Suits	[ ] 355 Motor Vehicle Product Liability	[ ] 371 Truth in Lending	[ ] 710 Fair Labor Standards Act	**SOCIAL SECURITY**	[ ] 480 Consumer Credit
[ ] 190 Other Contract	[ ] 360 Other Personal Injury	[ ] 380 Other Personal Property Damage	[ ] 720 Labor/Management Relations	[ ] 861 HIA (1395ff)	[ ] 490 Cable/Sat TV
[ ] 195 Contract Product Liability	[ ] 362 Personal Injury - Medical Malpractice	[ ] 385 Property Damage Product Liability	[ ] 740 Railway Labor Act	[ ] 862 Black Lung (923)	[ ] 850 Securities/Commodities/ Exchange
[ ] 196 Franchise			[ ] 751 Family and Medical Leave Act	[ ] 863 DIWC/DIWW (405(g))	[ ] 890 Other Statutory Actions
				[ ] 864 SSID Title XVI	[ ] 891 Agricultural Acts
			[ ] 790 Other Labor Litigation	[ ] 865 RSI (405(g))	[ ] 893 Environmental Matters
REAL PROPERTY	**CIVIL RIGHTS**	**PRISONER PETITIONS**	[ ] 791 Employee Retirement Income Security Act	**FEDERAL TAX SUITS**	[ ] 895 Freedom of Information Act
[ ] 210 Land Condemnation	[ ] 440 Other Civil Rights	**Habeas Corpus:**		[X] 870 Taxes (U.S. Plaintiff or Defendant)	[ ] 896 Arbitration
[ ] 220 Foreclosure	[ ] 441 Voting	[ ] 463 Alien Detainee		[ ] 871 IRS—Third Party 26 USC 7609	[ ] 899 Administrative Procedure Act/Review or Appeal of Agency Decision
[ ] 230 Rent Lease & Ejectment	[ ] 442 Employment	[ ] 510 Motions to Vacate Sentence			
[ ] 240 Torts to Land	[ ] 443 Housing/ Accommodations	[ ] 530 General			[ ] 950 Constitutionality of State Statutes
[ ] 245 Tort Product Liability	[ ] 445 Amer. w/Disabilities - Employment	[ ] 535 Death Penalty	**IMMIGRATION**		
[ ] 290 All Other Real Property	[ ] 446 Amer. w/Disabilities - Other	**Other:**	[ ] 462 Naturalization Application		
	[ ] 448 Education	[ ] 540 Mandamus & Other	[ ] 465 Other Immigration Actions		
		[ ] 550 Civil Rights			
		[ ] 555 Prison Condition			
		[ ] 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN *(Place an "X" in One Box Only)*

- [X] 1 Original Proceeding
- [ ] 2 Removed from State Court
- [ ] 3 Remanded from Appellate Court
- [ ] 4 Reinstated or Reopened
- [ ] 5 Transferred from Another District *(specify)*
- [ ] 6 Multidistrict Litigation - Transfer
- [ ] 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing *(Do not cite jurisdictional statutes unless diversity)*:
28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. §§ 7401, and 7402

Brief description of cause:
Collect federal income taxes

VII. REQUESTED IN COMPLAINT:

- [ ] CHECK IF THIS IS A **CLASS ACTION** UNDER RULE 23, F.R.Cv.P.

DEMAND $ 1,197,684.43

CHECK YES only if demanded in complaint:
JURY DEMAND: [ ] Yes   [X] No

VIII. RELATED CASE(S) IF ANY

(See instructions):
JUDGE _____   DOCKET NUMBER _____

DATE
11/09/2018

SIGNATURE OF ATTORNEY OF RECORD
/s/ Olga L. Tobin

FOR OFFICE USE ONLY

RECEIPT # _____   AMOUNT _____   APPLYING IFP _____   JUDGE _____   MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

I.(a) **Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.

(b) **County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)

(c) **Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

II. **Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)

III. **Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

IV. **Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: <u>Nature of Suit Code Descriptions</u>.

V. **Origin.** Place an "X" in one of the seven boxes.
Original Proceedings. (1) Cases which originate in the United States district courts.
Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statue.

VI. **Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service

VII. **Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

VIII. **Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

AO 440 (Rev. 12/09) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

District of New Jersey

United States	)	
	)	
Plaintiff	)	
	)	
v.	)	Civil Action No.
Steven L. Weiner and Margery Weiner	)	
	)	
Defendant	)	

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)*   STEVEN L. WEINER
589 WESTWOOD AVE,
LONG BRANCH, NJ 07740

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: OLGA L. TOBIN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____   _____

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 12/09) Summons in a Civil Action (Page 2)

Civil Action No.

PROOF OF SERVICE
(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* _____

was received by me on *(date)* _____ .

❏ I personally served the summons on the individual at *(place)* _____

_____ on *(date)* _____ ; or

❏ I left the summons at the individual's residence or usual place of abode with *(name)* _____

_____ , a person of suitable age and discretion who resides there,

on *(date)* _____ , and mailed a copy to the individual's last known address; or

❏ I served the summons on *(name of individual)* _____ , who is

designated by law to accept service of process on behalf of *(name of organization)* _____

_____ on *(date)* _____ ; or

❏ I returned the summons unexecuted because _____ ; or

❏ Other *(specify):*

_____ .

My fees are $ _____ for travel and $ _____ for services, for a total of $ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

_____
Server's signature

_____
Printed name and title

_____
Server's address

Additional information regarding attempted service, etc:

AO 440 (Rev. 12/09) Summons in a Civil Action

UNITED STATES DISTRICT COURT
for the

District of New Jersey

United States	)	
	)	
Plaintiff	)	
	)	
v.	)	Civil Action No.
Steven L. Weiner and Margery Weiner	)	
	)	
Defendant	)	

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* MARGERY WEINER
589 WESTWOOD AVE,
LONG BRANCH, NJ 07740

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: OLGA L. TOBIN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

_____
Signature of Clerk or Deputy Clerk

AO 440 (Rev. 12/09) Summons in a Civil Action (Page 2)

Civil Action No.

PROOF OF SERVICE
(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* _____

was received by me on *(date)* _____ .

❏ I personally served the summons on the individual at *(place)* _____

_____ on *(date)* _____ ; or

❏ I left the summons at the individual's residence or usual place of abode with *(name)* _____

_____ , a person of suitable age and discretion who resides there,

on *(date)* _____ , and mailed a copy to the individual's last known address; or

❏ I served the summons on *(name of individual)* _____ , who is

designated by law to accept service of process on behalf of *(name of organization)* _____

_____ on *(date)* _____ ; or

❏ I returned the summons unexecuted because _____ ; or

❏ Other *(specify):*

_____ .

My fees are $ _____ for travel and $ _____ for services, for a total of $ ____0.00____ .

I declare under penalty of perjury that this information is true.

Date: _____

_____
Server's signature

_____
Printed name and title

_____
Server's address

Additional information regarding attempted service, etc: